Introductory Section	
Letter of Transmittal	1
GFOA Certificate of Achievement	
Board of Supervisors	
Organizational Chart	
Other Elected and Appointed Officials	
Other Elected and Appointed Officials	10
Financial Section	
Independent Auditor's Report	17
Management's Discussion and Analysis	
Basic Financial Statements	
Government-wide Financial Statements:	33
Statement of Net Assets	2.1
Statement of Activities	_
Fund Financial Statements:	
Balance Sheet - Governmental Funds	37
Reconciliation of the Governmental Funds Balance	
Sheet to the Government-wide Statement of Net Assets	38
Statement of Revenues, Expenditures, and Changes in Fund	20
Balances - Governmental Funds Reconciliation of the Statement of Revenues, Expenditures,	
Changes in Fund Balances of Governmental Funds to the	ana
Statement of Activities	40
Statement of Net Assets - Proprietary Funds	41
Statement of Revenues, Expenses, and Changes in Fund	
Net Assets - Proprietary Funds	
Statement of Cash Flows - Proprietary Funds Statement of Fiduciary Net Assets - Fiduciary Funds	
Statement of Changes in Fiduciary Net Assets - Fiduciary Fur	
Contents - Notes to the Financial Statements	
Notes to the Financial Statements	47
Required Supplementary Information	81
Schedule of Revenues, Expenditures, and Changes in Fund	
Budget and Actual:	
General Fund	82
Public Safety Fund	
Tobacco Endowment Fund	
Notes to Required Supplementary Information - Budgetary	
Information Combining and Individual Fund Information and	
3	
Supplementary Information	69
Combining Balance Sheet: Nonmajor Governmental Funds	0.2
Special Revenue Funds	
Debt Service Funds	
Capital Projects Funds	98
Combining Statement of Revenues, Expenditures, and Char	nges in
Fund Balances:	
Nonmajor Governmental Funds	
Special Revenue Funds	
Debt Service Funds Capital Projects Funds	
Supremental interest of the su	107

Schedule of Revenues, Expenditures, and Changes in F	una Balance
Budget and Actual:	
Air Pollution Fund	105
Asset Forfeiture Program Fund	106
County Library Fund	107
County Service District Funds	
Edgemoor Development Fund	
Flood Control District Fund	
Housing Authority Fund	113
Housing and Community Development Fund	
In Home Supportive Services Public Authority Fund	
Inactive Wastesites Fund	
Inmate Welfare Program Fund	117
Lighting Maintenance District Fund	118
Other Special Districts Funds	119
Park Land Dedication Fund	
Redevelopment Agency Fund	121
Road Fund	
Combining Financial Statements -	
Nonmajor Enterprise Funds	123
Combining Statement of Net Assets	
Combining Statement of Revenues, Expenses, and	124
Changes in Fund Net Assets	125
Combining Statement of Cash Flows	
	120
Combining Financial Statements -	407
Internal Service Funds	
Combining Statement of Net Assets	128
Combining Statement of Revenues, Expenses, and	100
Changes in Fund Net Assets	
Combining Statement of Cash Flows	132
Combining Financial Statements -	
Investment Trust Funds	
Combining Statement of Fiduciary Net Assets	
Combining Statement of Changes in Fiduciary Net Asset	s 137
Combining Financial Statements -	
Agency Funds	139
Combining Statement of Changes in Assets and Liabilitie	es 140
Statistical Section	
Introduction	141
Net Assets by Component	142
Changes in Net Assets	143
Fund Balances Governmental Funds	
Changes in Fund Balances Governmental Funds	146
Assessed Value of Taxable Property	147
Property Tax Rates - Direct and Overlapping Governmen	nts 148
Principal Property Taxpayers	149
Property Tax Levies and Collections	150
Ratios of Outstanding Debt by Type	151
Ratios of General Bonded Debt Outstanding	152
Legal Debt Margin Information	153
Pledged-Revenue Coverage	154
Demographic and Economic Statistics	155
Principal Employers	156
Full-time Equivalent County Government Employees	
by Function	
Operating Indicators by Function	
Capital Asset Statistics by Function	159

Comprehensive Annual Financial Report for the Year Ended June 30, 2011 ~ County of San Diego

NOTE 1	47 48 48 48 48 49	Summary of Significant Accounting Policies The Reporting Entity Blended Component Units Discrete Component Unit Financial Reporting Structure Basic Financial Statements Government-Wide Financial Statements Fund Financial Statements Measurement Focus, Basis of Accounting, and		 65 Certificates of Participation (COPs) and Lease Revenue Bonds (LRBs) 66 Taxable Pension Obligation Bonds (POBs) 67 Tobacco Settlement Asset-Backed Bonds (TSAB) 68 San Diego County Redevelopment Agency (CRA) Revenu Refunding Bonds 68 Loans - Governmental Activities 69 Loans - Business-Type Activities 69 Prior Year Defeasance of Long-Term Debt 69 Arbitrage
	50	Financial Statement Presentation Assets, Liabilities, and Net Assets or Fund Balance	NOTE 14	70 Changes in Long-Term Liabilities
		Cash and Investments	NOTE 15	70 Funds Used to Liquidate Liabilities
		Receivables and Payables		70 Tulius Oseu to Elquidate Elabilities
		County Leased Property Inventories and Prepaid Items	NOTE 16	70 Reassessment District Improvement Bonds
		Deferred Charges	NOTE 17	71 Conduit Debt Obligations
		Capital Assets		71 Conduit Debt Obligations
	51	Deferred and Unearned Revenue	NOTE 18	71 Landfill Site Closure and Postclosure Care Costs
		Lease Obligations	NOTE 19	72 Fund Balance Policy - General Fund
		Long-Term Obligations	NOIL 17	72 Fund Balance Policy - General Fund
		Employees' Compensated Absences General Budget Policies	NOTE 20	72 Fund Balances Restricted for Laws or Regulations of
		Fund Balance		Other Governments: Fund Purpose
	53	Net Assets	NOTE 21	72 Fund Palances Bestuisted for Louis on Bestulations of
	53	Indirect Costs	NOTE 21	73 Fund Balances Restricted for Laws or Regulations of Other Governments: Other Purposes
	53	Use of Estimates		Other Governments: Other Purposes
NOTE 2	54	Reconciliation of Government-Wide and Fund	NOTE 22	73 Fund Balances Committed to Other Purposes
110122		Financial Statements	NOTE 23	74 Fund Balances Assigned to Other Purposes
	54	Balance Sheet/Net Assets	NOTE 25	74 Fullu Balances Assigned to Other Ful poses
	55	Statement of Revenues, Expenditures and Changes in Fund Balances/Statement of Activities	NOTE 24	74 Net Assets Restricted for Laws or Regulations of Oth Governments: Other Purposes
NOTE 3	56	Deposits and Investments	NOTE 25	75 Risk Management
		Deposits	NOTE 25	75 Kisk Wallagement
	56	Investments	NOTE 26	75 Contingencies
NOTE 4	60	Restricted Assets		75 Litigation
				75 Unrecorded Leave Benefits
NOTE 5	60	Receivables		75 Federal and State Programs
NOTE 6	61	County Property on Lease to Others	NOTE 27	75 Joint Ventures
NOTE 7	61	Capital Assets	NOTE 28	76 Pension and Retiree Health Plans
		Changes in Capital Assets		76 Pension Plan
		Depreciation/Amortization		76 Retiree Health Plan
	62	Capital and Other Commitments		77 SDCERA Financial Report
NOTE 8	63	Interfund Balances	NOTE 29	77 Fund Deficit
NOTE 9	63	Interfund Transfers	NOTE 30	77 Subsequent Events
NOTE 10	64	Payables		 77 Tax and Revenue Anticipation Notes 77 San Diego County Capital Asset Leasing Corporation - "County of San Diego Cortificates of Participation (County)
NOTE 11	64	Short-Term Obligations		"County of San Diego Certificates of Participation (Coun Administration Center Waterfront Park)"
NOTE 12	64	Lease Obligations	NOTE 31	77 New Governmental Accounting Standards
		Operating Leases		77 Implementation Status
	64	Capital Lease		78 Under Analysis
NOTE 13	65	Long-Term Debt		